



PROPERTY ACCOUNTING





OVERVIEW

- Table of Organization and Equipment (TO&E)
- Table of Authorized Materiel (TAM)
- Mechanized Allowance List/Report (MAL/MAR)
 - Reconciliation of Allowances
- Transaction that affect allowance's
- TO&E Change Request



OVERVIEW, (cont.)

- Transactions that affect (MAL/MAR)
On-Hand quantities
- Supply Discipline Report
- Voucher File



Marine Corps Table of Organization

**United States Marine
Corps**

T/O A-1171



INFANTRY BATTALION
January 1, 2000

PURPOSE

UNIT STRENGTH

INDIVIDUAL WEAPONS



Questions

1. What is the purpose of the T/O?
2. What does the WPN column represent?
3. What does the TYP stand for?

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TAM PURPOSE

Purpose: To Specify Marine Corps
Furnished end items of materiel with
pertinent logistics planning data
authorized for issue to EME units.





ARRANGEMENT OF TAM

- Type I: Mission Essential
- Type II: As Required
- Type III: Special Measures of Control
- General Supply Items
- Logistics Replacement Factors





TAM CONTROL NUMBERS

The TAM consists of the following Elements:

- Commodity designator
- Item Number
- Class of Supply





10 CLASSES OF SUPPLY



- CLASS I. Subsistence
- CLASS II. General Supply
- CLASS III. POL
- CLASS IV. Construction
- CLASS V. Ammunition



10 CLASSES OF SUPPLY

- CLASS VI. Personal Demand Item
- CLASS VII. Major End Items
- CLASS VIII. Medical
- CLASS IX. Repair Parts
- CLASS X. Materiel For Non-Mil Proj



Questions

1. How many Types of property are there?
2. TAMCN's A-E are considered what Type of TAMCN's?
3. Class VII is what type of equipment?



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TABLE OF EQUIPMENT PURPOSE

1. Equipment Allowance Report that lists the units authorized quantities for ground equipment.
2. Lists required allowances for FMF down to BN, BTRY, SQUAD, level.
3. Allowances established by HQMC

TAM CONTROL CLASS	NOMENCLATURE	UNIT OF ISSUE	N1172	N1173	N1174	N1171
1	2	3	4	5	6	7
A0004 /VIIG	ACCESSORY MAINTENANCE KIT, TELEPHONE NR1823 (V) /PT	KT	1 ✓			1
A0014 /VIIG	ADAPTER, AC/DC PP8035	EA	1 ✓			1
A0017 /VIIG	ADAPTER, DC/DC PP8034	EA	1 ✓			1
A0059 /VIIG	ANTENNA GROUP OB254/GRC	EA	19 ✓			19
A0092 /VIIG	BATTERY CHARGER PP-7286	EA	13 ✓			13
A0255 /VIIG	UNIT OPS CENTER, COMBAT OPS CENTER PLANNED ALLOW FY-02	EA		1		1
A0805 /VIIG	GENERATOR SIGNAL ELECTRONIC AN/USM-323	EA	2 ✓			2
A0815 /VIIG	LIGHTING SET, HELICOPTER, PORTABLE	EA	1 ✓			1
A0890 /VIIG	FACSIMILE, DIGITAL, LWT AN/UMC7	EA	2 ✓			2
A0932 /VIIG	INTELLIGENCE/OPERATIONS WORKSTATION AN/UTQ88	EA	3 ✓			3
A1253 /VIIG	POWER SUPPLY PP7333	EA	3 ✓			3
A1260 /VIIG	NAVIGATION SET, SATELLITE SIGNALS (PLGR) AN/PSM11	EA	6	5	4	23 ✓
A1275 /VIIG	ENTRY DEVICE, PROGRAM MUSABA/PSC2A PLANNED ALLOWANCES FOR FY-02	EA	2 ✓			2
A1305 /VIIG	PUBLIC ADDRESS SET AN/DIQ10 (V) ACTIVE FORCES ONLY	EA	2 ✓			2
A1530 /VIIG	BEACON, TRANSFONDER, RADAR, MULTIFUNCTION AN/PPN19 (V) 2	EA	2 ✓			2
A1935 /VIIG	RADIO SET AN/MRC138B (V)	EA	3 ✓			3
A1957 /VIIG	RADIO SET AN/MRC145A	EA	5 ✓			5
A2051 /VIIG	RADIO SET, MANPACK (PLRS) AN/PSQ4 ACTIVE FORCES ONLY	EA	10 ✓			10
A2665 /VIIG	RADIO SET AN/MRC104B (V)	EA	3 ✓			3

SUPPLY ACCOUNT EXERCISE PROGRAM

ENCL (2)



TABLE OF EQUIPMENT FORMAT

SUPPLY ACCOUNT EXERCISE PROGRAM							
TABLE OF EQUIPMENT							
17 APRIL 2001							
TAM CONTROL CLASS	NOMENCLATURE		UNIT OF ISSUE	N1172	N1173	N1174	N1171
1	2	3	4	5	6	7	8
A0004 ✓ VIIG	ACCESSORY MAINTENANCE KIT, TELEPHONE MK1823 (V)/TT		KT	1 ✓			1
A0014 ✓ VIIG	ADAPTER, AC/DC PP8035		EA	1 ✓			1
A0017 ✓ VIIG	ADAPTER, DC/DC PP8034		EA	1 ✓			1
A0059 ✓ VIIG	ANTENNA GROUP OE254/GRC		EA	19 ✓			19
A0092 ✓ VIIG	BATTERY CHARGER PP-7286		EA	13 ✓			13
A0255 ✓ VIIG	UNIT OPS CENTER, COMBAT OPS CENTER PLANNED ALLOW FY-02		EA	1			1
A0805 ✓ VIIG	GENERATOR SIGNAL ELECTRONIC AN/USM-323		EA	2 ✓			2
A0815 ✓ VIIG	LIGHTING SET, HELICOPTER, PORTABLE		EA	1 ✓			1
A0890 ✓ VIIG	FACSIMILE, DIGITAL, LTWT AN/UUC7		EA	2 ✓			2
A0932 ✓ VIIG	INTELLIGENCE/OPERATIONS WORKSTATION AN/UYQ88		EA	3 ✓			3
A1253 ✓ VIIG	POWER SUPPLY PP7333		EA	3 ✓			3
A1260 ✓ VIIG	NAVIGATION SET, SATELLITE SIGNALS (PLGR) AN/PSN11		EA	6	5	4	23 ✓
A1275 ✓ VIIG	ENTRY DEVICE, PROGRAM MU848A/PSC2A PLANNED ALLOWANCES FOR FY-02		EA	2 ✓			2
A1305 ✓ VIIG	PUBLIC ADDRESS SET AN/UIQ10 (V) ACTIVE FORCES ONLY		EA	2 ✓			2
A1530 ✓ VIIG	BEACON, TRANSPONDER, RADAR, MULTIFUNCTION AN/PPN19 (V) 2		EA	2 ✓			2
A1935 ✓ VIIG	RADIO SET AN/MRC138B (V)		EA	3 ✓			3
A1957 ✓ VIIG	RADIO SET AN/MRC145A		EA	5 ✓			5
A2051 ✓ VIIG	RADIO SET, MANPACK (PLRS) AN/PSQ4 ACTIVE FORCES ONLY		EA	10 ✓			10
A2065 ✓ VIIG	RADIO SET AN/PRC104B (V)		EA	3 ✓			3

SUPPLY ACCOUNT EXERCISE PROGRAM

ENCL (2)

1) TAMCN Sequence

2) TAMCN for Types I, II and III Allow

3) Nomenclature

4) U/I

5) Authorized allowances under each T/E number



PER-INDIVIDUAL EQUIPMENT

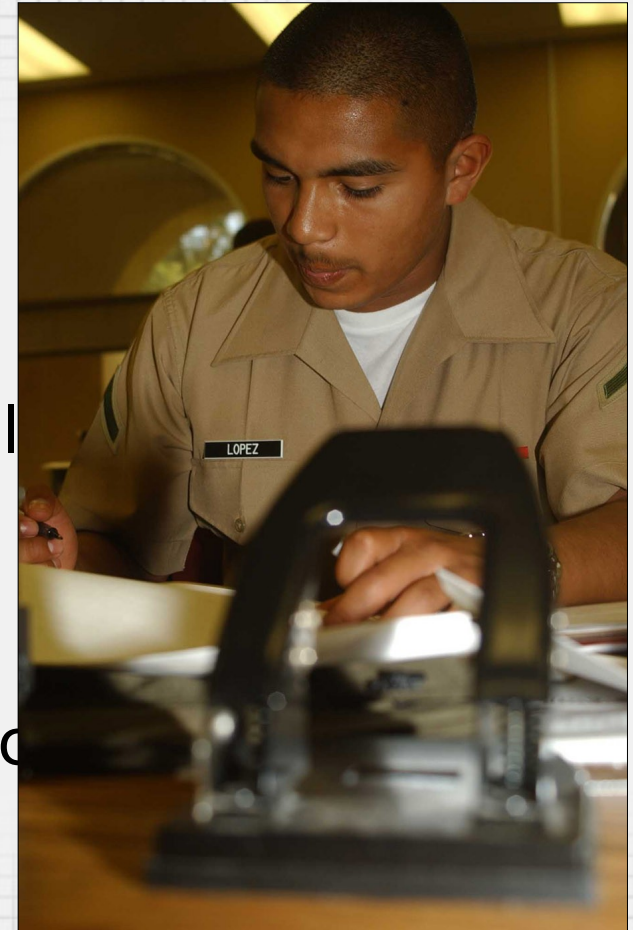


- 1) 1 per Individual FMF: Should equal your T/O strength
- 2) 2 per Individual FMF: Should equal 2 Times your T/O
- 3) 1 per 10 Individual FMF: Should divide by 10 and numbers with a decimal round up
- 4) Plus 100 for Deploy. Infantry BN: Will add Qty 100 to Allow.1



PLANNED ALLOWANCES

- General Information
- Identified
- Converting “Planned” to “Actual”
- Submission
- Requisitioning Planned Allowance





Questions

1. What is the purpose of the T/E?
2. The T/E is in what type of sequence?
3. When can Planned Allowances be Requisitioned?

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Mechanized Allowance Report (MAR)

- Primary purpose of the MAR is to control T/E and Special Allowances within the command.
- Provides Co/SupO visibility tool for identifying shortages/excesses.





MAR Format

- Activity Code
- RNSN
- U/I
- Due Qty
- TAMCN
- Nomenclature
- O/H Qty
- HQMC Auth



MAR FORMAT (cont'd)

- Total Auth
- Store Account Code
- Type Property Code
- Unit Price
- CIC
- Tariff

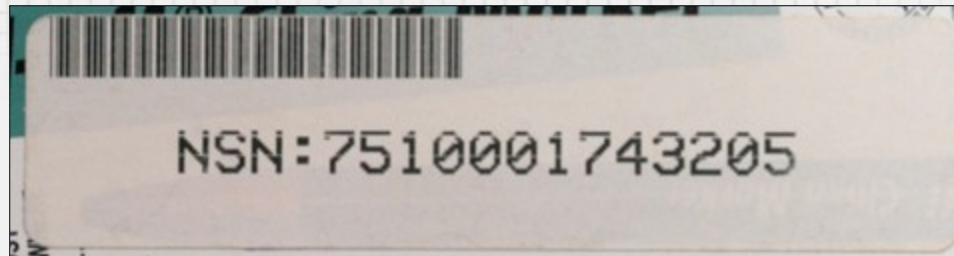


BODY

- Totals for TAM
- HQMC Auth
- Command Adjustments
- O/H
- Over/Short



NSN'S



- 1) Prime NSN: Associated with exact piece of equipment.
- 2) Record NSN: This is a “family” of NSN’s associated with Prime.
- 3) Substitute: For “same type” piece of equipment. Prime is not available “like” piece of equipment with diff NSN is sent.



COMMAND ADJUSTMENTS

- Provide accurate O/H visibility of Type I equip per MCBUL 3000
- Authorized by CO in writing
- Supporting and Gaining Command required to adjust MCBUL 3000 in support of MAGTF who possess the assets for more than 120 days.



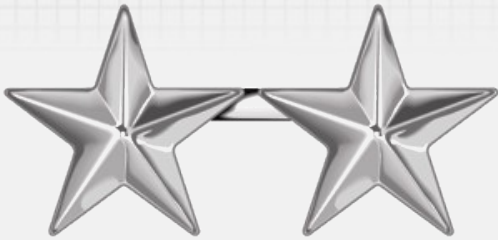


SUPPORTING COMMAND

- Command identified to provide equipment will redistribute assets to gaining command.
- Supporting Command will reduce Allow QTY using the Cmd Adj column on the MAR.



SPECIAL ALLOWANCES



- May be authorized by CG's FMFLant/FMFPac
- Used to fill a temporary need for non-controlled assets
- Temporary in nature
- Redist. considered before approval
- Not to exceed a period of 1 year



Questions

1. A Controlled Item on the MAR is indicated how?
2. The MAR is in what sequence?
3. What is a Special Allowance?

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RECONCILIATION OF ALLOWANCES



- Unit Strength
- T/E
- CIF
- MAR
- Frequency



Questions

1. What information is need in order to reconcile allowances?
2. What is the most common way to change allowances?
3. How often should you reconcile allowances?



ALLOWANCE FILE CHANGE (YAL)

- The most common way to receive an allowance change is by an allowance change letter
- YAL
- Annotations

Reference: UM 4400-120 Pg. 3-94



Maintenance of the MAL/MAR

- Must be kept current on a Daily basis as changes occur.
- Annotations will be done in PENCIL ONLY!





Annotations

- Document Identifier Code (DIC) – Type of transaction used.
- Quantity- Qty related to transaction.
- Document Number- Will be assigned to any documentation that affects the stock records.
- Components of a Document Number are the UIC/Julian date/Serial number.



Annotations (cont.)

D9B	(5)	0110-0001
↓	↓	↓
DIC number	Quantity	Julian date/serial



T/O&E CHANGE REQUESTS

- Justifications
- Type I and II

IAW MCO 4400.172





APPROVED T/O&E CHANGE REQUEST

- Approval by CG MCCDC,
- COMMARCORSYSCOM,
- COMMARCORLOGBASES, CMC
- Code (LPP)
- Type I SAC 2 and 3
- Type I SAC 1, and Type 2



DISAPPROVED T/O&E CHANGE REQUEST

- If, the CG MCCDC, COMMARCORSYSCOM, COMMARCORLOGBASES do not concur, then CMC (LPP) will disapprove the request.
- The appropriate command will be notified within 30 days by letter stating the reason for the disapproval.



Questions

1. What affects the Change of Allowance to the MAR only?
2. Who Approves Request for a T/O&E change?
3. What order provides you with guidance for a T/O&E change request?



D8/D9 Transactions

1. Gain and Loss
 - A Inventory
 - B Administrative
 - Z Miscellaneous
2. Higher Headquarters uses these trans. to analyze loss trends with in the Marine Corps.





Inventory Adjustments

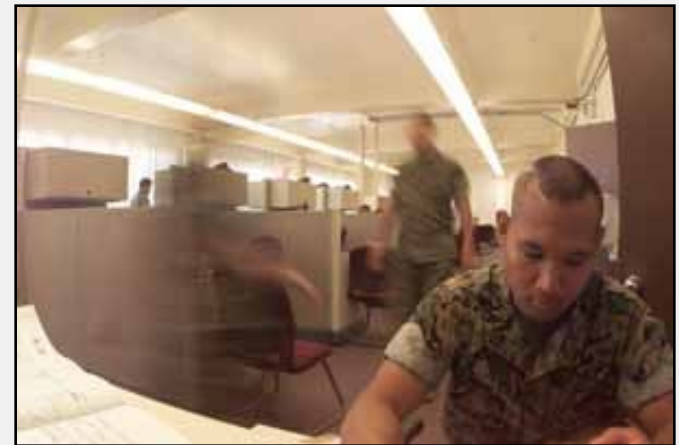
- Inventory Adjustments: Only authorized as a result of a scheduled inventory, spot or cyclic.
 - D8A – Inventory Gain
 - D9A – Inventory Loss





Administrative Adjustments

- Administrative Adjustments:
Used to correct administrative errors when there is no physical gain or loss of assets. These trans. must be vouchered.
 - D8B – Administrative Gain
 - D9B – Administrative Loss





Miscellaneous Adjustments

- Miscellaneous Adjustments: Regardless of dollar value, used when adjustments do not meet the criteria for an Inventory or Administrative Adjustment. Also used as a result of an Investigation, these trans.will also be vouchered.
 - **D8Z - Miscellaneous Gain**
 - **D9Z - Miscellaneous Loss**





Approval

- CO/SupO must approve before transactions are inducted into the system.





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Allowance Item Excesses

- Supply Accounts are not authorized to hold excess allowance equipment.
- Items that are greater O/H or on order than authorized allow. must be redistributed, returned, disposed of or cancelled.
- The Over/Short column is the best way to detect excess or deficiencies.





Actions to be Taken

1. Report excess to respective MSC.
2. Report given in format of the Supply Discipline Report. Broken down into two parts:
 - 1) Controlled items.
 - 2) Non-Controlled items.





Actions to be Taken (cont.)

- After Submission of report wait for disposition instructions.
- MSC will screen units within the MSC for shortages to be filled.
- The outcomes will be:
 - 1) Redistribute
 - 2) rollback
 - 3) dispose of the items.





Redistribution between Units Z2M

- MSC will notify excess and deficient units that a Redist. has been directed.
- Z2M trans will be processed when losing unit is excess and the gaining unit is deficient.
- When a redistribution is directed the following must take place:





Z2M Actions

- Excess unit will contact deficient unit and obtain DocNumb.
- MAR clerk will induct Z2M into ATLASS
- Loosing unit will get a signature on DD-1348 from gaining unit. This is your Audit trail.





No Redistribution Directed

- If no requirement from any other unit within the MSC exists, disposal instructions will be given. Action required depends on the items CIC.





Controlled Item Excesses

- Handled through the Recoverable items program.

1) Provides recovery, reporting, and management of recoverable items, that cannot be field repaired, become excess, or disposal of items that are not economically

reparable.
2) Reported VIA (WIR) which will be submitted to the MSC. MARCORLOGBASE Albany, GA. receives all requests and processes all request through the WIR on-line handler, called the WOLPH System.





WIR'S

- All WIR's will contain an "E" in the first position of the DocNumber
- Once Disp. instructions are received by WIR all subsequent trans, or documents will use the same DocNumber as originally submitted in WOLPH

A large, bold, red capital letter 'E' is centered within a black square border. The 'E' is a simple, blocky font.



WIR's (cont'd)

- Once WIR is submitted wait for Albany to respond
- Albany will send disposition instruction with a Disposition Code
- Dispo. Code is a one digit code that tells what actions the holder of excess item must take





WIR's (cont'd)

Upon receipt of Dispo. Code A-D
item's will be rolled back to
MCLB

Albany Ga. / Barstow Ca.



MARINE CORPS LOGISTICS BASE
BARSTOW, CALIFORNIA



'A Tradition of Excellence'



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Issue to Rollback Using Unit (D7P)

- When an item is excess and a Z2M transaction is not authorized by Higher Headquarters. The unit will be directed to rollback the equipment, this will require two transactions.





Purpose Code Transfer (DAD)

- DAD (Purpose Code Change/Transfer) - Changes the "PC" of the item and transfers the item from the MAR to the Retail-A File or vice versa.
- MAR clerk will annotate the transaction to both MAR and Retail-A File.
- MAR clerk will use the same DocNumb as the one originally submitted on WIR.



Issue to Rollback Using Unit (D7P)

- Used to Rollback equipment to MCLB
when Disposition Instructions are not received
- DIC D7P will be inducted to rollback equipment to the General Account
- Affects only Retail-A File; only after





Letter of Unserviceable Property (LUP)

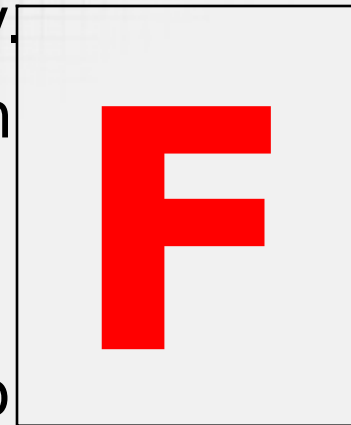
- Once an item becomes Unserv. it is sent to maintenance for repair
- The Maint. shop will determine if the item can be repaired
- If it can be repaired it is and returned to the unit if not a LUP letter is prepared by Maint. and returned to the owning unit so it can be processed for disposal





Condition Code Transfer (DAC)

- When an item becomes Unserved, Supply must dispose of the item and adjust our records (MAR)
- Unserved items are considered to be Condition Code "F"
- The item is transferred from the MAR to the Retail-A File.





Issue Property to Disposal (D7J)

- MAR clerk will verify that DAC has been posted to O/H “F” of Retail-A File
- MAR clerk will induct D7J to issue from Retail-A File to disposal
- Local SOP will dictate what action is taken to turn materiel into disposal





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Issues to Assembly

- Are rare occurrences include material issued from operating stock to complete sets, kits, and other items received from source with items missing





Clerks actions

- Process DAD to transfer from PC "C" to PC "A"
- Process D7L to remove from Retail-A
- Process YAL to remove entire TAM from MAR





Money Value Gain/Loss Notice

- Provides a list of all admin., invent., and misc., gains/losses processed and their extended dollar value
- Tells the Cmd how the assets are being controlled





Money Value Gain/loss Notice (cont'd)

- The notice will be signed by either the CO or acting CO

**THE FOLLOWING CERTIFICATION WILL BE ADDED
TO THE NOTICE BEFORE SIGNING.**

**“I have reviewed the documents on this notice
and verify that all required documentation has
been properly certified.”**

- This report is gen. in SASSY/ATLAS



Voucher File

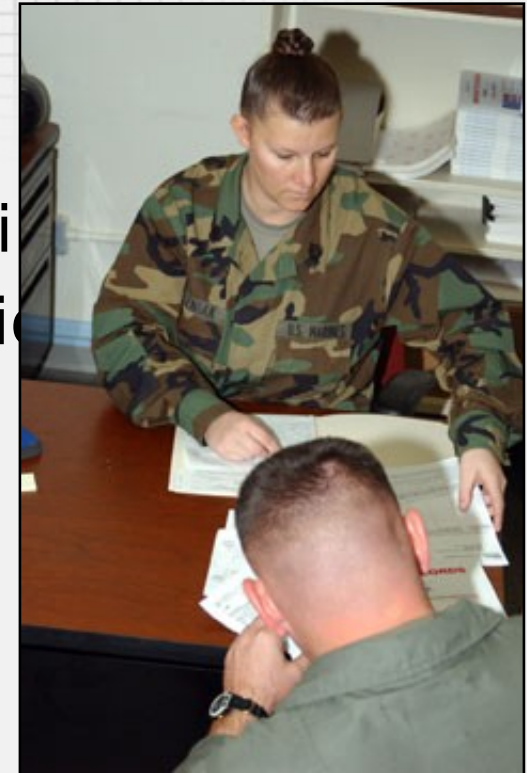
- Purpose is to provide an Audit trail
- Supports transactions
- Documentation retained to show transfer of property from the records
- Easy cross-reference between change of custody and Supporting Documentation





File Contents

- Criteria for Vouchering:
 - The following adjustments require approval from CO before induction
- Controlled
- Non-Serialized extended value \$2500
- Serialized extended value \$800





File Contents (cont'd)

- For materiel not meeting the dollar criteria of \$2500 non-serialized or \$800 serialized; the Supply Officer is authorized to sign the voucher.
- The CO may elect to est. a lower dollar value threshold





File Contents (Cont'd)

- Authority to verify Vouchered Transactions is reserved for the CO and acting CO only.
- Miscellaneous Gain/Losses will be signed off on regardless of dollar value





Voucher Retention

- Transactions that have directly affected the O/H balances of the MAR (i.e. gains/losses, returns, disposal etc.)
- Will be maintained for 2 years unless otherwise denoted





Voucher Retention (Cont'd)

- MVGL's are part of the retention file

and will be retained for 2 years

- Investigations will be retained for 5

years from date of signature

- In place of a loss voucher; a statement from the CO will be retained

for 2 years in lieu of the voucher





Practical Application



SUMMARY

1. Table of Organization and Equipment T/O&E
2. Table of Authorized Materiel (TAM)
3. Mechanized Allowance List/Report (MAL/MAR)
4. Reconciliation of allowances
5. Allowance File change (YAL)
6. T/O&E Change Requests



Summary (CONT.)

7. Transactions that affect the (MAL/MAR) On-Hand qty's
8. Supply Discipline Report
9. Voucher File



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